

# भारत का राजपत्र

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इस भाग में भिन्न पृष्ठ सरयों की जाती हैं जिसमें कि यह अलग लक्षण के रूप में रक्ता जा सके।

Separate paging is given to this Part in order that it may be filed  
as a separate compilation.

**MINISTRY OF LAW AND JUSTICE**  
(Legislative Department)

*New Delhi, the 22nd December, 1971/Pausa 1, 1893 (Saka)*

The following President's Acts are published for general information:—

**THE PUNJAB GENERAL SALES TAX (AMENDMENT)  
ACT, 1971**

No. 21<sup>o</sup> OF 1971Enacted by the President in the Twenty-second Year of the  
Republic of India

An Act to amend the Punjab General Sales Tax Act, 1948.

In exercise of the powers conferred by section 3 of the Punjab State  
36 of 1971. Legislature (Delegation of Powers) Act, 1971, the President is pleased to  
enact as follows:—

1. (1) This Act may be called the Punjab General Sales Tax (Amendment) Act, 1971. Short title and commencement-

(2) It shall be deemed to have come into force on the 15th day of November, 1971.

2. In the Punjab General Sales Tax Act, 1948 (hereinafter referred to as the principal Act), after section 5, the following section shall be inserted, namely:—

Levy of  
additional  
tax.

"5A. (1) Notwithstanding anything contained in this Act, there shall be levied and collected on the taxable turnover of a dealer, an additional tax which shall be calculated at the rate of two per centum of the tax payable by him under this Act:

Provided that the aggregate of the tax and the surcharge payable under this Act, shall not exceed in respect of goods declared to be of special importance in inter-State trade or commerce by section 14 of the Central Sales Tax Act, 1956, the rate fixed by section 15 of that Act.

(2) Except as otherwise provided in sub-section (1), the provisions of this Act shall, so far as may be, apply in relation to the additional tax leviable under sub-section (1) as they apply in relation to the tax leviable under any other provision of this Act."

**3.** In section 13 of the principal Act, in sub-section (2), after clause (a), the following clause shall be inserted, namely:—

'(aa) where additional tax is leviable under section 5A, indicate such tax on cash memorandum or bill issued under clause (a), as "Tax for Refugee Relief;"'.

Amend-  
ment of  
section  
13 of  
Punjab  
Act XLVI  
of 1948.

Repeal  
and  
saving.

**4. (1)** The Punjab General Sales Tax (Amendment) Ordinance, 1971, <sup>Pun. Ord.</sup> <sub>4 of 1971.</sub> is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the corresponding provisions of the principal Act, as amended by this Act.

V. V. GIRI,  
President.

#### *Reasons for the enactment*

In order to raise additional resources to be utilised exclusively for the relief of Bangla Desh refugees, the Governor of Punjab promulgated the Punjab General Sales Tax (Amendment) Ordinance, 1971, on the 13th November, 1971.

2. The said Ordinance amends the Punjab General Sales Tax Act, 1948, for the purpose and provides for the levy, with effect from the 15th day of November, 1971, of an additional tax at the rate of two per centum of the tax payable under that Act, on the taxable turnover of a dealer.

3. The Bill seeks to replace the said Ordinance.

4. The Committee constituted under the proviso to sub-section (2) of section 3 of the Punjab State Legislature (Delegation of Powers) Act, 1971 (36 of 1971), has been consulted before the enactment of this measure as a President's Act.

B. D. PANDE,  
Secy. to the Govt. of India,  
Ministry of Finance.

**THE PUNJAB ENTERTAINMENTS DUTY (AMENDMENT)  
ACT, 1971**

**NO. 22 OF 1971**

**Enacted by the President in the Twenty-second Year of the  
Republic of India**

**An Act further to amend the Punjab Entertainments Duty Act, 1955.**

In exercise of the powers conferred by section 3 of the Punjab State  
36 of 1971. Legislature (Delegation of Powers) Act, 1971, the President is pleased to  
enact as follows:—

1. (1) This Act may be called the Punjab Entertainments Duty (Amendment) Act, 1971. Short title and commencement.

(2) It shall be deemed to have come into force on the 15th day of November, 1971.

2. In the Punjab Entertainments Duty Act, 1955, after section 3, the following section shall be inserted, namely:— Insertion of new section 3A in Pun. Act XVI of 1955.

**'3A. (1) Notwithstanding anything contained in this Act, a person admitted to an entertainment shall be liable to pay an additional entertainments duty at the rate of ten paise per ticket.** Levy of additional entertainments duty.

**(2) The additional entertainments duty payable under sub-section (1) shall be paid and such payment shall be indicated on the ticket by means of adhesive stamp bearing the inscription "Refugee Relief" whether with or without any other design, picture or inscription.**

**(3) Except as otherwise provided in sub-section (2) the provisions of this Act shall, so far as may be, apply in relation to the additional entertainments duty chargeable under sub-section (1) as they apply in relation to the entertainments duty chargeable under section 3.'**

**Pun. Ord.  
1 of 1971.** 3. (1) The Punjab Entertainments Duty (Amendment) Ordinance, 1971 is hereby repealed. Repeal and saving.

**Pun. Act  
XVI of  
1955.** (2) Notwithstanding such repeal, anything done or any action taken under the Punjab Entertainments Duty Act, 1955, as amended by the said Ordinance shall be deemed to have been done or taken under the corresponding provisions of the said Act, as amended by this Act.

**V. V. GIRI,  
President.**

*Reasons for the enactment*

In order to raise resources to be utilised exclusively for the relief of Bangla Desh refugees, the Governor of Punjab promulgated the Punjab Entertainments Duty (Amendment) Ordinance, 1971, on the 10th November, 1971.

2. The said Ordinance amends the Punjab Entertainments Duty Act, 1955, for the purpose and provides for the levy, with effect from the 15th day of November, 1971, of an additional entertainments duty at the rate of ten paise on every ticket for admission to an entertainment.

3. The Bill seeks to replace the said Ordinance.

4. The Committee constituted under the proviso to sub-section (2) of section 3 of the Punjab State Legislature (Delegation of Powers) Act, 1971 (36 of 1971), has been consulted before the enactment of this measure as a President's Act.

B. D. PANDE,  
Secy. to the Govt. of India,  
Ministry of Finance.

**THE PUNJAB PASSENGERS AND GOODS TAXATION  
(AMENDMENT, ACT.) 1971**

NO. 23 OF 1971

Enacted by the President in the Twenty-second Year of the  
Republic of India

**An Act further to amend the Punjab Passengers and Goods Taxation  
Act, 1952.**

In exercise of the powers conferred by section 3 of the Punjab State  
Legislature (Delegation of Powers) Act, 1971, the President is pleased to  
enact as follows:—

**1. (1)** This Act may be called the Punjab Passengers and Goods Taxa-  
tion (Amendment) Act, 1971. Short  
title and  
commencement.

**(2)** It shall be deemed to have come into force on the 15th day of  
November, 1971.

**2.** After section 3 of the Punjab Passengers and Goods Taxation Act,  
1952, the following section shall be inserted, namely:— Insertion of  
new sec-  
tion 3A  
in Pun-  
jab Act  
XVI of  
1952.

**'3A. (1)** Notwithstanding anything contained in this Act, there  
shall be levied, charged and paid to the State Government an addi-  
tional tax on all fares in respect of all passengers carried by motor  
vehicles at the rate of five per centum of the value of the fare, if the  
value of the fare is not less than one rupee. Levy of  
additional  
tax.

**(2)** The additional tax payable under sub-section (1) shall be paid  
and such payment shall be indicated on the ticket by means of  
adhesive stamp bearing the inscription "Refugee Relief" whether  
with or without any other design, picture or inscription.

**(3)** Except as otherwise provided in sub-section (2), the provisions  
of this Act shall, so far as may be, apply in relation to the additional  
tax chargeable under sub-section (1) as they apply in relation to the  
tax chargeable under section 3.'.

**3. (1)** The Punjab Passengers and Goods Taxation (Amendment)  
Ordinance, 1971, is hereby repealed. Repeal  
and  
saving.

**(2)** Notwithstanding such repeal, anything done or any action taken  
under the Punjab Passengers and Goods Taxation Act, 1952, as amended  
by the said Ordinance, shall be deemed to have been done or taken under  
the corresponding provisions of the Punjab Passengers and Goods Taxa-  
tion Act, 1952, as amended by this Act.

Pun. Ord.  
2 of 1971.

Pun. Act  
XVI of  
1952.

V. V. GIRI,  
President.

*Reasons for the enactment*

In order to raise additional resources to be utilised exclusively for the relief of Bangla Desh refugees, the Governor of Punjab promulgated the Punjab Passengers and Goods Taxation (Amendment) Ordinance, 1971, on the 10th November, 1971.

2. The said Ordinance amends the Punjab Passengers and Goods Taxation Act, 1952, for the purpose and provides for the levy, with effect from the 15th day of November, 1971, of an additional tax on all fares, payable under section 3 of that Act, in respect of passengers carried by motor vehicles at the rate of five per centum of the value of the fare if the value of the fare is not less than one rupee.

3. The Bill seeks to replace the said Ordinance.

4. The Committee constituted under the proviso to sub-section (2) of section 3 of the Punjab State Legislature (Delegation of Powers) Act, 1971 (36 of 1971), has been consulted before the enactment of this measure as a President's Act.

B. D. PANDE,

*Secy. to the Govt. of India,*

*Ministry of Finance.*

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**THE INDIAN STAMP (PUNJAB AMENDMENT) ACT, 1971**  
**NO. 24 OF 1971**

Enacted by the President in the Twenty-second Year of the Republic of India.

An Act to amend the Indian Stamp Act, 1899, in its application to the State of Punjab.

In exercise of the powers conferred by section 3 of the Punjab State  
 36 of 1971. Legislature (Delegation of Powers) Act, 1971, the President is pleased to enact as follows:—

1. This Act may be called the Indian Stamp (Punjab Amendment) Act, Short title.

2. After section 3A of the Indian Stamp Act, 1899, in its application to the State of Punjab, the following section shall be inserted, namely:—

**'3B. (1)** Every instrument chargeable with duty under section 3 read with Schedule IA other than the instruments mentioned in article No. 13, 14, 27, 37, 47, 49, 52, 53 or 62(a) shall, in addition to such duty, be chargeable with a duty of ten paise.

(2) The additional duty with which any instrument is chargeable under sub-section (1) shall be paid and such payment shall be indicated on such instrument by means of adhesive stamp bearing the inscription "Refugee Relief" whether with or without any other design, picture or inscription.

(3) Except as otherwise provided in sub-section (2), the provisions duties chargeable under sub-section (1) in respect of the instruments of this Act shall, so far as may be, apply in relation to the additional referred to therein as they apply in relation to the duty chargeable under section 3 in respect of those instruments.'

**3 (1)** The Indian Stamp (Punjab Amendment) Ordinance, 1971, is Repeal and saving. hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the corresponding provisions of this Act as if this Act had come into force on the 15th day of November, 1971.

V. V. GIRI,  
*President.*

N. D. P. NAMBOODIRIPAD,  
*Joint Secy. to the Govt. of India.*

*Reasons for the enactment*

In order to raise additional resources to be utilised exclusively for the relief of Bangla Desh refugees, the Governor of Punjab promulgated the Indian Stamp (Punjab Amendment) Ordinance, 1971, on the 10th November, 1971.

2. The said Ordinance amends the Indian Stamp Act, 1899, in its application to the State of Punjab for the purpose and provides for the levy, with effect from the 15th day of November, 1971, of an additional duty of ten paise on every instrument chargeable with duty under section 3 of that Act.

3. The Bill seeks to replace the said Ordinance.

4. The Committee constituted under the proviso to sub-section (2) of section 3 of the Punjab State Legislature (Delegation of Powers) Act, 1971 (36 of 1971), has been consulted before the enactment of this measure as a President's Act.

B. D. PANDE,  
Secy. to the Govt. of India,  
Ministry of Finance.